

# Washington County 2016 Budget Packet



Presented by Brian R. Campbell, County Budget Officer  
October 29, 2015

# WASHINGTON COUNTY

## 2016 BUDGET PACKET

### INDEX

PAGE	ITEM
1-3	Budget Message
4	Highlights
5	Staffing Changes Included in the 2016 Budget
6	2015 Fund Balance Estimate All Funds / 2016 Fund Balance Projection
7	Budget Summary - 2015 Adopted vs. 2016 Tentative
8	Tax Levy - Historical Summary 1988-2016
9	Equalization Table
10	Repurpose Local Tourism Dollars - DRAFT budget & program plan
11	Schedule of 2016 Budget Meetings
12-14	Budget Workshop Adjustments - General Fund
15	Budget Workshop Adjustments - Car Pool Fund
16	Budget Workshop Adjustments - County Road Fund
17	Budget Workshop Adjustments - Road Machinery Fund

## 2016 BUDGET MESSAGE

Here we are with me presenting to you my sixth budget as your Budget Officer. The 2016 Budget actually began two years ago when we committed to increase funding for the County's infrastructure by using some of the proceeds from the elimination of our two health care units. We have been able to set aside funds to pay down debt, as well as to invest in the County Building and our road system. A sobering fact is that 2016 makes the third straight year that the increase in our contribution from the General Fund to the County Road Fund exceeded the tax levy increase (see chart below).

Year	General Fund Contribution to Highway	Increase in General Fund Contribution to Highway	Total Increase in Tax Levy	Amount of Contribution to Highway Over Tax Levy
2013	\$6,422,205	\$ 339,100	\$877,058	(\$537,958)
2014	\$7,564,205	\$1,142,000	\$759,068	\$382,932
2015	\$8,723,259	\$1,159,054	\$858,158	\$300,896
2016	\$9,900,000	\$1,176,741	\$464,000	\$712,781
<b>Four Year Total</b>	<b>\$32,609,669</b>	<b>\$3,816,895</b>	<b>\$2,958,284</b>	<b>\$858,651</b>

The 2016 spending plan in front of you today includes a consolidation of the way we manage and maintain our light vehicles. All vehicles will be assigned to the Car Pool and maintained by DPW. Prior to this County Road and the Sheriff's Department both maintained their own vehicles. The goal of this new plan is to establish a logical progression of vehicles as well as to reduce the actual size of the fleet. From a total fleet that peaked at over 200, to a current size of 144, we believe there are further efficiencies that can be realized. In order for this plan to work, we will need to purchase new Sheriff's vehicles this year to replace current high mileage vehicles.

The 2016 Tentative Budget does not include any funds to cover the Public Defender's plan to address the ruling from the Hurrell-Harring lawsuit. The plans submitted by the five counties in the lawsuit still need to be approved by the State. Under the terms of the settlement, the County is not obligated to implement any changes to our Public Defender program before our plan has been approved by the New York State

Office of Indigent Legal Services and funding has been provided to assist in implementing the approved changes.

At this point, we anticipate that approval and funding may be in place by the end of the first quarter of 2016, but that timeline is still uncertain. My recommendation is to leave the Public Defender budget as is, and wait until approvals and funding are in place prior to placing the necessary funds into our 2016 spending plan. We should also keep in mind that as we have previously discussed, while the State will supposedly provide 100% funding for changes to the Public Defender program, there will be no State funding for any changes requested by the District Attorney to counter those implemented by the Public Defender.

One of my goals for 2016, which I have included in this 2016 Tentative Budget, was to increase the longevity amounts within the exempt salary schedule. This was done for all 2015 union contracts and for the 2015 non-union schedule. With this longevity adjustment for exempt employees, we are now treating all County employees the same way.

I have transferred the net amount of local dollars we spent on tourism for 2015 into the contingency line of the 2016 budget. I have included in this packet a draft idea for the Ag & Planning Committee to consider to re-purpose these dollars. It is my hope that the Committee can work out a good plan to make these funds more beneficial to the County. See page 10 for details.

The science building at ACC (SUNY Adirondack) was built in 1963. It is out dated. Incoming students have more modern facilities in their high school labs. With STEM education being so important in almost all phases of education, this science building really needs renovation. To further add to this need, ACC was just awarded \$9.7 million in workforce funding. This is 100% funded, however, it will have an effect on the current science building renovation project. The Community College Committee and Finance Committee have scheduled a joint meeting on November 19<sup>th</sup> at 11:00 to review this project with the College. This will be a very important meeting. I ask each and every Supervisor to attend.

In 2015, this Board asked the New York State Legislature to consider increasing our mortgage tax by 0.25% (to equal the same rate as our neighboring counties Warren, Essex and Rensselaer). Unfortunately, our request was not approved. We need to ask again.

So let's take a closer look inside the numbers of the 2016 Tentative Budget. This budget includes a 1.47% increase in the tax levy. That is \$464,000. We are able to achieve this because of our sales tax numbers. We are currently projecting 2015 sales tax to be \$20,100,000. I am recommending \$19,450,000 in the 2016 budget, just to keep on the conservative side. The 2016 appropriated fund balance is \$2,879,697 minus \$380,000 in the Pleasant Valley reserve funds (which are used to pay Pleasant Valley retiree health insurance costs). The total appropriated fund balance minus the PV funds is \$2,499,697. This is a \$136,026 reduction from the 2015 budget.

It looks like the General Fund will end the year with a surplus of at least \$1,000,000. I recommend these funds be used as follows:

1. Appropriate \$300,000 to replace Sheriff's vehicles with over 100,000 miles. This will jump start the Car Pool transition.
2. Appropriate \$40,500 to the Debt Service Reserve Fund to cover an additional two years of interest.
3. Put \$600,000 towards technology improvements for DPW, the Treasurer and various other areas.
4. After 2015 is closed, in 2016, if there is a General Fund surplus, consider transferring half the surplus to the County Road Fund to bolster the highway fund balance. Transfer the other half to fund infrastructure improvements. This will insure we keep the General Fund balance at its 2015 level.

My main goals are the same as last year: preserve the necessary fund balance, stay under the 2% cap, and sustain necessary government functions while rebuilding our County infrastructure. I believe they are your goals also.

The following pages give the history and show projections of where we are now headed. I want to thank all of the Supervisors for their help in bringing this all together, and at the same time make them all aware of something I'm sure they already know. This is a complete team effort, working with our County Administrator, County Treasurer, Department Heads, and our Clerks here at the Board of Supervisors --- this is what really makes the system work. Thanks to everyone for making this job a wonderful and rewarding experience as together we do what it takes to best serve the taxpayers of Washington County.

## HIGHLIGHTS OF THE 2016 SPENDING PLAN

- The 2016 Tentative Budget has a tax levy of \$31,464,000, an increase of \$464,000 (or 1.47%) over the 2015 amount (\$31,000,000).
- This budget is within the tax cap limits and will leave approximately \$152,000 of our cap to be carried forward to 2017.
- The County Road Fund has increased in this budget by \$1,118,825 over 2015.
- This is the third year the highway contribution from the General Fund has increased over the total increase in the levy.
- The County Road Fund has appropriated \$770,584 of its fund balance in the 2016 Budget. Note the appropriated amount in the 2015 adopted budget was \$850,000.
- The reduction of various revenues increased the 2016 budget by \$65,000 as follows: elimination of inmate telephone revenue -\$40,000, elimination of generator income -\$10,000, lower money market interest -\$15,000.
- In 2015, we have accomplished a lot, such as the following:
  1. The Enterprise Fund (Pleasant Valley) was closed at the end of 2015. The residual funds were transferred to the General Fund. The amount related to IGT was placed in a reserve account to fund Pleasant Valley legacy costs (retiree health insurance) for the next four to five years.
  2. Public Works: Instead of purchasing two new plow trucks, Public Works spent these funds on refurbishing seven of our current plow trucks in order to extend their life. They also purchased two new asphalt trailers and one used truck to deliver twice the amount of asphalt per trip, as well as an Army surplus boom truck for \$6,000 which replaced two older trucks.
  3. The HVAC project at the Municipal Center in the amount of \$640,000 is on schedule. By upgrading the current building control system, we are expected to save future heating and cooling costs. The project should be completed by the end of this year.
  4. A fixed 7% of the total sales tax receipts for August 1<sup>st</sup> through July 31<sup>st</sup> will be distributed to the towns and villages. This was an increase of \$419,545 to the County in the 2016 budget.
  5. We have started to increase fulltime staff within the Public Defender's budget and have started the design and construction of new office space which will be completed in 2016. This is the beginning of establishing a fulltime Public Defender's Office for Washington County.

**STAFFING CHANGES INCLUDED IN THE 2016 TENTATIVE BUDGET**

<b>Dept.</b>	<b>Change Requested</b>	<b>Wages</b>	<b>Fringe</b>	<b>Total</b>	<b>Adjustment</b>
Assigned Counsel	Add Administrative Sec. (Grade 10)	\$ 31,077	\$ 15,539	\$ 46,616	\$46,616
Personnel Personnel	Upgrade Account Clerk → Personnel Clerk	\$ 3,252	\$ 1,626	\$ 4,878	\$4,878
Probation	Add Personnel Clerk Trainee (Grade 11)	\$ 32,521	\$ 16,260	\$ 48,781	\$48,781
Public Health	Upgrade Probation Officer to Supervisor	\$ 6,760	\$ 3,380	\$ 10,140	\$0
Public Health*	Downgrade Sen. Nutrition Aid (Grade 9) to Nutrition Aid (Grade 7)	\$ (7,674)	\$ (3,836)	\$ (11,510)	\$ (11,510.00)
DSS*	Replace Contractual Breastfeeding Consultant with Per Diem Counselor	\$ 1,542	\$ -	\$ 1,542	\$1,542
DSS*	Add Princ. Social Welfare Examiner (Grade 16)	\$ 41,583	\$ 22,251	\$ 63,834	\$63,834
Alternative Sentencing	Add Welfare Employment Rep (Grade 12)	\$ 34,329	\$ 18,370	\$ 52,699	\$52,699
Planning	Upgrade Sr. Typist to Court Referral Specialist	\$ 2,210	\$ 1,105	\$ 3,315	\$3,315
Planning	Remove Part-Time Planner	\$ (30,000)	\$ -	\$ (30,000)	\$0
DPW	Add Director of Planning	\$ 52,500	\$ 26,250	\$ 78,750	\$0
DPW	Add Part-Time Clerk (Grade 7)	\$ 14,500	\$ 3,625	\$ 18,125	\$0
Exempt Employees	Remove Administrative Secretary	\$ (38,000)	\$ (19,000)	\$ (57,000)	\$ (57,000.00)
Exempt Employees	Add Deputy Superintendent	\$ 70,000	\$ 35,000	\$ 105,000	\$105,000
Exempt Employees	Change Longevity on Exempt Salary Schedule to equal adjustments to Union and Non-Union Schedules	\$ 41,520	\$ 10,380	\$ 51,900	\$51,900

**PERSONNEL - REVENUE**

DSS*	Add Princ. Social Welfare Examiner (Grade 16)	\$ 31,917
DSS*	Add Welfare Employment Rep (Grade 12)	\$ 26,349
Public Health	Per Diem Breastfeeding Counselor	\$ 1,542
Assigned Counsel	Add Administrative Sec. (Grade 10)	\$ 46,616

Total General Fund Revenue: \$ 106,424

Total Adjustment: \$310,055

General Fund Net Change: \$203,631

**WORKSHEET OF ALL FUNDS  
2015 ESTIMATE / 2016 PROJECTED**

Fund Balance - Actual Year End 2014 Per County Treasurer	Community Development	Self Insurance - Health	Self Insurance - Comp	Debt Service	Solid Waste	Road Machinery	County Road	Car Pool	General
Cash	-	1,418,011	3,613,152	-	472,351	1,104,972	2,204,730	384,532	13,278,337
Other Assets	23,733	29,642	7,439	-	4,098	1,018,838	438,245	35,991	21,996,033
Total Assets	23,733	1,447,653	3,620,591	-	476,449	2,123,810	2,642,975	420,523	35,274,370
Liabilities	23,733	-	108,532	-	161,678	194,532	843,046	10,643	15,220,768
F/B:									
PV Legacy Reserve	-	-	-	-	-	-	-	-	2,243,394
Other Reserves	-	-	1,548,995	-	1,053	680,836	421,090	1,755	2,593,632
Appropriated Fund Balance 2015	-	-	82,822	-	20,790	-	850,000	-	3,209,942
Unreserved- Unappropriated	-	1,447,653	1,880,242	-	292,988	1,268,442	528,839	408,125	12,006,634
Total Unreserved Fund Balance as of 12/31/2014	-	1,447,653	1,963,064	-	313,718	1,248,442	1,378,839	408,125	15,216,576
Total Fund Balance	-	1,447,653	3,512,059	-	314,771	1,929,278	1,799,929	409,880	20,053,602
Total Liabilities & Fund Balance	23,733	1,447,653	3,620,591	-	476,449	2,123,810	2,642,975	420,523	35,274,370
Adjustment	-	-	-	-	-	-	-	-	(1,857,731)

Estimated 2015:

Adjusted Unreserved Fund Balance	-	1,447,653	1,963,064	-	313,718	1,248,442	1,378,839	408,125	13,358,845
Less: Appropriations 2015	1,069,000	8,240,136	1,384,140	436,244	96,460	3,057,230	12,711,743	297,112	76,886,640
Plus: Revenue 2015	1,069,000	8,240,136	1,111,923	1,780,323	65,190	3,511,750	13,094,399	389,484	78,085,378
Revenues / Over Expenses	-	-	(272,217)	1,344,079	(31,270)	454,520	382,651	92,372	1,198,738
Net Estimated F/B 12/31/15	-	1,447,653	1,690,847	1,344,079	282,448	1,702,962	1,761,490	500,497	14,557,583
Unreserved Fund Balance 1/1/16	-	1,447,653	1,690,847	1,344,079	282,448	1,702,962	1,761,490	500,497	14,557,583

Projected 2016:

Less: Appropriated 2016	689,650	8,844,200	1,266,425	437,741	99,750	3,670,357	13,667,941	896,400	81,312,836
Plus: Revenue 2016	689,650	8,844,200	1,008,167	199,899	65,000	3,670,357	12,897,357	896,400	78,433,139
Revenues / Over Expenses	-	-	(258,258)	(237,842)	(34,750)	-	(770,584)	-	(2,879,697)
Projected F/B 12/31/16	-	1,447,653	1,432,589	1,106,237	247,698	1,702,962	990,906	500,497	11,677,886

(\*) Amount Transferred in 2015 from PV Funds:

Debt Service Reserve	1,579,121
Capital Project	278,610
	1,857,731

**WASHINGTON COUNTY  
BUDGET SUMMARY**

**2016 TENTATIVE BUDGET vs. 2015 ADOPTED BUDGET**

FUND	APPROPRIATIONS			REVENUE			APPROPRIATED FUND BALANCE			TAX LEVY		
	2016	2015	DIFFERENCE	2016	2015	DIFFERENCE	2016	2015	DIFFERENCE	2016	2015	DIFFERENCE
General	80,932,836	79,299,285	1,633,551	46,969,139	45,662,662	1,306,477	2,499,697	2,636,623	(136,926)	31,464,000	31,000,000	464,000
General (PV) GT Cash Reserve Fund)	380,000	573,319	(193,319)	-	-	-	380,000	573,319	(193,319)	-	-	-
<b>Subtotal General Fund</b>	<b>81,312,836</b>	<b>79,872,604</b>	<b>1,440,232</b>	<b>46,969,139</b>	<b>45,662,662</b>	<b>1,306,477</b>	<b>2,879,697</b>	<b>3,209,942</b>	<b>(330,245)</b>	<b>31,464,000</b>	<b>31,000,000</b>	<b>464,000</b>
Car Pool	896,400	388,111	508,289	896,400	388,111	508,289	-	-	-	-	-	-
County Road	13,667,941	12,549,116	1,118,825	12,897,357	11,699,116	1,198,241	770,584	850,000	(79,416)	-	-	-
Road Machinery	3,469,357	3,694,656	(225,299)	3,469,357	3,694,656	(225,299)	-	-	-	-	-	-
Solid Waste Management	99,750	83,750	16,000	65,000	63,000	2,000	34,750	20,750	14,000	-	-	-
Debt Service Reserve	437,741	436,244	1,497	199,899	200,952	(1,053)	237,842	235,292	2,550	-	-	-
Self Insurance (Workers' Compensation)	1,266,425	1,196,150	70,275	1,008,167	1,113,328	(105,161)	258,258	82,822	175,436	-	-	-
Self Insurance (Employee Health Benefits)	8,842,200	8,810,100	34,100	8,844,200	8,810,100	34,100	-	-	-	-	-	-
Community Development	689,650	1,088,000	(398,350)	689,650	1,088,000	(398,350)	-	-	-	-	-	-
<b>TOTAL COUNTYWIDE</b>	<b>110,684,300</b>	<b>108,118,731</b>	<b>2,565,569</b>	<b>75,039,169</b>	<b>72,719,925</b>	<b>2,319,244</b>	<b>4,181,131</b>	<b>4,398,806</b>	<b>(217,675)</b>	<b>31,464,000</b>	<b>31,000,000</b>	<b>464,000</b>
Less Interfund Transfer to County Road	9,900,000	8,723,259	1,176,741	9,900,000	8,723,259	1,176,741	-	-	-	-	-	-
Less Interfund Transfer to Debt Reserve	199,899	200,952	(1,053)	199,899	200,952	(1,053)	-	-	-	-	-	-
<b>NET COUNTYWIDE</b>	<b>100,584,401</b>	<b>99,194,520</b>	<b>1,389,881</b>	<b>64,939,270</b>	<b>63,795,714</b>	<b>1,143,556</b>	<b>4,181,131</b>	<b>4,398,806</b>	<b>(217,675)</b>	<b>31,464,000</b>	<b>31,000,000</b>	<b>464,000</b>
							1.38%	1.76%	-5.21%			1.47%

**WASHINGTON COUNTY HISTORICAL SUMMARY**  
**EQUALIZED FULL VALUE, COUNTY TAX LEVY AND SALES TAX**

YEAR	EQUALIZED FULL VALUE	%	COUNTRY BUDGET	DIFFERENCE	COUNTRY TAX LEVY	DIFFERENCE	% CHANGE IN LEVY	RATE PER \$1,000	COUNTYWIDE EQUALIZED TAXABLE RATE PER \$1,000	SALES TAX	NET OF IGT MMIS
1988	\$956,360,098		\$32,895,477		\$6,263,782			\$6.55		\$8,167,214	\$1,837,177
1989	\$959,186,391	1.3%	\$36,319,662	\$3,424,185	\$7,075,877	\$812,095	13.0%	\$7.30		\$8,533,723	\$2,243,382
1990	\$1,144,684,309	18.1%	\$38,510,562	\$2,190,900	\$7,545,724	\$469,847	6.6%	\$6.59		\$8,267,175	\$3,121,603
1991	\$1,324,919,625	15.7%	\$45,557,268	\$7,046,706	\$8,495,957	\$90,233	12.5%	\$6.40		\$8,224,334	\$3,831,593
1992	\$1,464,793,098	10.6%	\$49,818,061	\$4,260,793	\$10,529,855	\$2,043,898	24.1%	\$7.19		\$8,588,685	\$4,177,714
1993	\$2,101,981,373	43.5%	\$52,104,043	\$2,285,982	\$12,400,359	\$1,870,504	17.8%	\$5.90		\$8,664,255	\$5,229,024
1994	\$2,196,064,760	4.5%	\$57,049,193	\$4,945,150	\$13,617,582	\$1,217,223	9.8%	\$6.20	\$6.57	\$9,435,823	\$5,359,835
1995	\$2,221,184,040	1.1%	\$61,276,266	\$4,227,073	\$14,135,854	\$518,272	3.8%	\$6.36	\$6.73	\$8,845,486	\$5,721,978
1996	\$2,200,984,600	-0.9%	\$63,209,918	\$1,933,652	\$14,135,854	\$0	0.0%	\$6.42	\$6.81	\$9,567,891	\$5,330,264
1997	\$2,228,125,431	1.2%	\$63,165,387	(\$44,021)	\$14,101,750	(\$34,104)	-0.2%	\$6.33	\$6.92	\$9,696,667	\$5,522,526
1998	\$2,249,594,469	1.0%	\$65,163,209	\$1,997,312	\$14,100,000	(\$1,750)	0.0%	\$6.27	\$6.66	\$10,207,740	\$5,945,206
1999	\$2,318,321,865	3.1%	\$65,955,372	\$792,163	\$14,100,000	\$0	0.0%	\$6.08	\$6.51	\$11,410,451	\$6,501,035
2000	\$2,331,139,032	0.6%	\$69,496,455	\$3,541,083	\$14,382,000	\$282,000	2.0%	\$6.17	\$6.62	\$12,278,493	\$7,424,068
2001	\$2,435,372,242	4.5%	\$75,565,447	\$6,068,992	\$15,021,072	\$639,072	4.4%	\$6.17	\$6.61	\$11,744,191	\$8,614,987
2002	\$2,487,167,446	2.5%	\$78,185,063	\$2,619,616	\$16,351,699	\$1,330,627	8.9%	\$6.57	\$7.03	\$13,175,659	\$9,261,987
2003	\$2,568,172,216	3.3%	\$81,803,620	\$3,618,557	\$18,800,000	\$2,448,301	15.0%	\$7.32	\$7.81	\$13,093,304	\$10,492,160
2004	\$2,739,474,954	6.7%	\$91,184,793	\$9,381,173	\$26,004,598	\$7,204,598	38.3%	\$9.49	\$10.32	\$14,461,235	\$12,682,413
2005	\$2,929,125,862	6.9%	\$90,001,041	(\$1,183,752)	\$25,622,109	(\$382,489)	-1.5%	\$8.75	\$9.33	\$14,886,037	\$10,513,806
2006	\$3,380,466,359	15.4%	\$94,801,665	\$4,890,624	\$24,405,250	(\$1,216,859)	-4.7%	\$7.22	\$7.70	(1) \$15,487,942	\$9,579,279
2007	\$3,865,354,337	14.4%	\$103,929,805	\$2,198,140	\$24,740,250	\$0	0.0%	\$6.31	\$6.78	\$16,685,007	\$9,880,078
2008	\$4,589,055,675	18.7%	(2) \$116,083,591	\$12,063,786	\$25,519,928	\$1,114,678	4.6%	\$5.56	\$5.99	\$17,765,883	\$10,160,000
2009	\$4,967,693,088	8.3%	\$116,186,059	\$102,468	\$26,537,455	\$1,017,527	4.0%	\$5.34	\$5.73	\$15,987,128	\$10,435,398
2010	\$5,358,786,981	7.9%	\$112,606,401	(\$3,579,658)	\$27,167,800	\$930,345	3.5%	\$5.13	\$5.53	\$16,132,935	\$10,195,157
2011	\$5,325,568,677	-0.6%	\$112,812,655	\$206,254	\$28,174,442	\$706,642	2.6%	\$5.29	\$5.67	\$17,144,925	\$10,653,613
2012	\$5,245,157,505	-1.5%	\$113,921,599	\$1,108,944	\$28,505,716	\$331,274	1.2%	\$5.43	\$5.81	\$18,096,470	\$11,268,435
2013	\$5,089,544,289	-2.97%	\$115,073,266	\$1,151,667	\$29,382,774	\$877,058	3.08%	\$5.77	\$6.17	\$19,352,213	\$11,493,750
2014	\$5,037,336,250	-1.03%	\$100,884,737	(\$14,178,529)	\$30,141,842	\$759,068	2.58%	\$5.98	\$6.39	\$19,689,092	\$11,117,372
Budget	\$5,017,729,188	-0.39%	\$99,194,520	(\$1,700,217)	\$31,000,000	\$658,158	2.85%	\$6.18	\$6.60	\$18,650,000	\$11,313,601
Tentative	2016	\$5,029,899,675	0.24%	\$100,584,401	\$1,289,881	\$31,464,000	1.50%	\$6.26	\$6.68	\$19,450,000	\$10,855,000
										Projected 2015	\$20,100,000
											\$10,863,601

NOTES: (1) In 2006, the County started sharing \$1 million in sales tax revenue with the Towns and Villages

(2) New fund in 2008 - budget for self insurance/ health insurance (\$8,844,200)

(3) The County's MMIS cap is \$11,608,683 the reduction is due to FMAP funding - gross \$13,392,540

# WASHINGTON COUNTY EQUALIZATION TABLE

**10/27/15**

## **2016 - TENTATIVE**

<b>TOTAL ASSESSED RS 1.3, 5, 6 &amp; TAXABLE VAL RS 7</b>			<b>ADVISORY RATE</b>	<b>EQUALIZED FULL ASSESSED VALUE</b>	<b>% TOWN IS TO PAY OF COUNTY TAX</b>	<b>TOWN'S SHARE OF COUNTY TAX LEVY</b>	<b>COUNTY TAXABLE VALUE</b>	<b>Equalized Taxable Value</b>	<b>Town % of Equalized Full Value</b>	<b>TOWN'S 2016 CO. TAX RATE PER \$1,000</b>	<b>* CO. TAX RATE PER \$1,000</b>	<b>TOWN'S 2015 CO. TAX RATE PER \$1,000</b>	<b>* CO. TAX RATE PER \$1,000</b>	<b>2015 Per \$100,000</b>	
ARGYLE	271,546,754	100.00%	271,546,754	5.399%	1,698,632	251,383,975	5.341%	6.76	6.69	1.05%	\$676.00				
CAMBRIDGE	196,453,497	100.00%	196,453,497	3.906%	1,228,894	175,855,282	3.736%	6.59	6.59	1.45%	\$699.00				
DRESDEN	131,800,283	46.00%	286,572,354	5.696%	1,792,310	282,199,576	5.986%	13.81	13.64	1.25%	\$635.26				
EASTON	5,731,096	2.12%	270,334,717	5.375%	1,691,050	5,373,360	253,460,377	5.383%	314.71	311.08	1.17%	\$667.19			
FORT ANN	641,482,088	100.00%	641,482,088	12.753%	4,012,723	619,406,767	13.160%	6.48	6.39	1.41%	\$648.00				
FORT EDWARD	328,564,138	87.00%	377,659,929	7.508%	2,362,411	310,684,517	357,108,640	7.587%	7.60	7.34	3.54%	\$661.20			
GRANVILLE	356,757,464	100.00%	356,757,464	7.053%	2,231,658	334,094,658	334,094,658	7.098%	6.68	6.60	1.21%	\$668.00			
GREENWICH	418,942,962	100.00%	418,942,962	8.329%	2,620,653	383,921,167	383,921,167	8.157%	6.83	6.73	1.49%	\$683.00			
HAMPTON	68,030,896	100.00%	68,030,896	1.353%	425,560	64,746,794	64,746,794	1.376%	6.57	6.14	7.00%	\$657.00			
HARTFORD	154,029,451	100.00%	154,029,451	3.062%	963,515	135,553,403	135,553,403	2.880%	7.11	6.99	1.72%	\$711.00			
HEBRON	180,091,033	100.00%	180,091,033	3.580%	1,126,540	158,381,514	158,381,514	3.265%	7.11	6.85	6.92%	\$711.00			
JACKSON	65,914,646	34.00%	193,866,606	3.854%	1,212,712	60,433,070	177,744,324	3.776%	20.07	19.89	0.90%	\$682.38			
KINGSBURY	689,872,563	100.00%	689,872,563	13.715%	4,315,424	645,891,545	645,891,545	13.723%	6.59	6.59	1.37%	\$668.00			
PUTNAM	286,954,566	100.00%	286,954,566	5.705%	1,795,014	283,949,156	283,949,156	6.033%	6.32	6.24	1.28%	\$632.00			
SALEM	126,894,414	56.00%	226,597,158	4.505%	1,417,454	115,467,988	206,192,836	4.381%	12.28	11.85	3.63%	\$657.68			
WHITE CREEK	142,612,535	68.00%	209,724,316	4.170%	1,311,908	129,618,989	190,616,160	4.050%	10.12	10.25	-1.27%	\$688.16			
WHITEHALL	201,033,311	100.00%	201,033,311	3.987%	1,257,542	186,267,945	186,267,945	3.957%	6.75	6.61	2.12%	\$675.00			
<b>TOTALS</b>	<b>4,266,711,697</b>			<b>5,029,839,675</b>	<b>100.000%</b>	<b>31,464,000</b>	<b>3,990,841,935</b>	<b>4,706,774,119</b>	<b>100.000%</b>						

**2015 Equalized Countywide Rate:**

**\$6.26**

**Countywide Equalized Taxable Value Rate:**

**\$6.68**

## **2015 - FINAL**

<b>TOTAL ASSESSED RS 1.3, 5, 6 &amp; TAXABLE VAL RS 7</b>			<b>ADVISORY RATE</b>	<b>EQUALIZED FULL ASSESSED VALUE</b>	<b>% TOWN IS TO PAY OF COUNTY TAX</b>	<b>TOWN'S SHARE OF COUNTY TAX LEVY</b>	<b>COUNTY TAXABLE VALUE</b>	<b>Equalized Taxable Value</b>	<b>Town % of Equalized Full Value</b>	<b>TOWN'S 2015 CO. TAX RATE PER \$1,000</b>	<b>* CO. TAX RATE PER \$1,000</b>	<b>TOWN'S 2014 CO. TAX RATE PER \$1,000</b>	<b>* CO. TAX RATE PER \$1,000</b>	<b>2014 Per \$100,000</b>
ARGYLE	270,965,157	100.00%	270,965,157	5.400%	1,674,048	250,096,424	250,096,424	5.322%	6.69	6.50	2.92%	\$669.00		
CAMBRIDGE	195,916,577	100.00%	195,916,577	3.904%	1,210,391	175,721,215	175,721,215	3.739%	6.89	6.25	10.24%	\$689.00		
DRESDEN	131,383,535	46.00%	285,616,380	5.692%	1,764,565	129,392,949	281,289,020	5.986%	13.54	13.19	3.41%	\$627.44		
EASTON	5,724,367	2.12%	270,017,311	5.381%	1,668,192	5,362,663	252,955,802	5.383%	311.08	303.47	2.51%	\$659.49		
FORT ANN	63,915,934	100.00%	63,915,934	12.653%	3,922,570	613,950,562	613,950,562	13.065%	6.39	6.18	3.40%	\$639.00		
FORT EDWARD	327,751,818	89.00%	368,260,470	7.339%	2,275,148	309,773,158	348,059,728	7.407%	7.34	7.29	0.69%	\$653.26		
GRANVILLE	357,894,596	100.00%	357,894,596	7.133%	2,211,106	335,174,124	335,174,124	7.122%	6.60	6.39	3.29%	\$660.00		
GREENWICH	414,447,026	100.00%	414,447,026	8.280%	2,580,492	380,337,449	380,337,449	8.093%	6.73	6.54	2.91%	\$673.00		
HAMPTON	67,548,442	105.56%	63,990,567	1.275%	395,340	64,429,659	61,036,054	1.289%	6.14	6.25	-1.76%	\$648.14		
HARTFORD	154,014,880	100.00%	154,014,880	3.069%	951,518	136,161,588	136,161,588	2.887%	6.99	6.76	3.40%	\$659.00		
HEBRON	194,977,429	106.00%	183,940,971	3.666%	1,136,405	170,916,048	161,241,555	3.431%	6.65	6.80	-2.1%	\$704.90		
JACKSON	66,008,499	34.00%	194,142,644	3.889%	1,199,431	60,297,819	177,346,526	3.774%	19.89	19.67	1.12%	\$676.26		
KINGSBURY	699,802,282	100.00%	699,802,282	13.947%	4,344	656,453,514	656,453,514	13.969%	6.59	6.39	3.13%	\$659.00		
PUTNAM	287,076,813	100.00%	287,076,813	5.771%	1,773,587	284,160,720	284,160,720	6.047%	6.24	6.05	3.14%	\$624.00		
SALEM	126,674,062	57.00%	222,335,196	4.429%	1,372,990	115,860,687	203,264,363	4.325%	11.85	11.41	3.86%	\$675.45		
WHITE CREEK	142,502,206	66.17%	215,357,724	4.292%	1,330,500	129,744,272	196,077,183	4.172%	10.25	10.34	-0.87%	\$678.24		
WHITEHALL	199,134,600	100.00%	199,134,600	3.989%	1,250,272	186,034,981	186,034,981	3.959%	6.61	6.40	3.28%	\$661.00		
<b>TOTALS</b>	<b>4,276,738,283</b>			<b>5,017,729,188</b>	<b>100.000%</b>	<b>31,000,000</b>	<b>4,003,867,832</b>	<b>4,699,360,808</b>	<b>100.000%</b>					

**2015 Equalized Countywide Rate:**

**\$6.18**

**Countywide Equalized Taxable Value Rate:**

**\$6.60**

**\* NOT ACTUAL RATE - ESTIMATE ONLY \***

**\*\* NOTE: The Countywide Taxable Value Rates is the average of the County rate if all Towns were at 100% value. To see how each Town compares to the County average, multiply the Town's County Rate by the Town's Equalization Rate (Advisory Rate) to convert the rate as if it were 100%. This has been done in the final column of this spreadsheet. If a Town's rate is higher than the County's average (meaning the Town's average taxable value is lower than the County's average taxable value), then the County's average taxable value is lower than the Town's average taxable value. If a Town's rate is lower than the County's average (meaning the Town's average taxable value is higher than the County's average taxable value), then the County's average taxable value is higher than the Town's average taxable value. (meaning the Town has more exemptions within their Town). If a Town's rate is equal to the County's average (meaning the Town's average taxable value is equal to the County's average taxable value), then the County's average taxable value is equal to the Town's average taxable value.**

## WASHINGTON COUNTY - LOCAL ECONOMIC DEVELOPMENT - CHAMBER OF COMMERCE GRANT PROGRAM

### GOAL

Repurpose our local tourism dollars to create a new 3-year pilot program which would allow all Chambers of Commerce to access these funds for activities and programs promoting their local areas.

### FUNDING

#### Funds Available:

12,000	Bed Tax
68,000	Local Dollars

---

\$ 80,000	Contingency (within 2016 Budget)
-----------	----------------------------------

#### Expenses:

##### Administrative Expenses

1,800	Administrative Fees for Bed Tax (15% of \$12,000)
5,500	Program Administrator (Wage & Fringe)
6,000	Local Cost to join I Love NY (no matching grant)
5,700	Fund Countywide Chamber Annual Meetings

---

\$19,000	Total Administrative Cost
----------	---------------------------

##### Grants

7,000	Chamber Sign-up (assuming 7 chambers ?)
14,000	Grants available (min 2 / chamber)
25,000	Additional grant funding available (\$1,000 awards)
10,000	Grant Incentive for Joint Programs
5,000	Bed & Breakfast promotions

---

\$61,000	Total Grant Funds
----------	-------------------

---

\$80,000	Total Expense
----------	---------------

#### See Below:

- A)
- B)
- C)
- D)
- E)

### CHAMBER PARTICIPATION

A) Each Chambers would receive \$1,000 for joining the program. In exchange the chamber will agree to provide the County with the following:

1. Chamber contact person
2. Quarterly listing of upcoming events (at least 1 month prior to the start of each quarter).
3. Current membership list
4. List of potential members

### GRANTS

Participants must be a member of a chamber to apply for funding. Program structure assumes a maximum grant of \$1,000 per program / event.

B) \$1,000 - Minimum of two per Chamber

Each chamber will be able to apply for a minimum of two \$1,000 grants. Each grant must have a participant contribution of at least \$250 and meet a base standard which showcases Washington County's quality of life in some way (ie: Shop Washington County, Buy Local, special events, day trips). This base standard will be determined by the Ag/Planning Committee.

C) \$25,000 - In additional \$1,000 Grants - Available to All Chambers

The program could fund 25 additional \$1,000 grants which all chambers would be eligible to apply for, up to a maximum which would be set by Ag/Planning Committee.

D) \$10,000 - Joint Programs

To further encourage the chambers to "play together" a grant can be doubled if multiple chambers are involved in a promotion (ie: if two chambers each apply for a \$1,000 grant for a joint program between the two chambers, the grant can be doubled).

E) \$5,000 - Bed & Breakfast Promotion

Bed & Breakfast businesses who are chamber members can apply for funds to promoting their industry (due to bed tax receipts).

## 2016 TENTATIVE BUDGET SCHEDULE

### 2016 BUDGET REQUEST WORKSHOPS HELD:

<u>DONE</u>	9:30 AM Thursday, Sept 10	Finance Mtg. – Monthly Meeting & Discussion of Small Funds (Community Dev., Workers Comp, Health Ins., etc.)
<u>DONE</u>	10 AM Wednesday, Sept. 16	Finance Mtg. – Start of Budget Request Workshops followed by Jt. Finance and Ag, Planning, Tourism & Community Development (Tourism, Soil & Water, Cooperative Extension and Planning)
<u>DONE</u>	10 AM Wednesday, Sept. 23	Jt. Government Operations and Finance Comm. Mtg.
<u>DONE</u>	10 AM Thursday, Sept. 24	Jt. Health & Human Services and Finance Comm. Mtg. followed by Jt. Personnel & Finance Comm. Mtg.
<u>DONE</u>	10 AM Tuesday, Sept. 29	Jt. Public Safety & Finance Comm. Mtg.
<u>DONE</u>	10 AM Wednesday, Sept. 30	Jt. Public Works & Finance Comm. Mtg.

DONE **FINANCE MONTHLY COMMITTEE MEETING - 9:30 A.M. Thursday, Oct. 8<sup>th</sup>**  
2016 Budget Request Discussion & Consider Proposed Local Law Setting Salaries

DONE **FINANCE COMMITTEE MEETING – 10:00 A.M. Wednesday, Oct. 14<sup>th</sup>**  
2016 Budget Request Workshop

DONE **BOARD MEETING – 10 A.M. Friday, October 16<sup>th</sup>**  
Set time and place for public hearings on 2016 Tentative Budget and Local Law regarding Salaries. Also, set date of Annual Meeting.

DONE **PRESENTATION OF 2016 TENTATIVE BUDGET: 1 P.M. Thursday, October 29<sup>th</sup>**  
Finance Comm. Mtg. – Presentation of 2016 Tentative Budget

### 2016 TENTATIVE BUDGET WORKSHOPS:

- 9:30 A.M. Thursday, Nov. 12, 15 – Monthly Finance Comm. Mtg. – Salaries & Salary/Grade Schedules
- 10:00 A.M. Wednesday, Nov. 18, 15 – Finance & Personnel Comm. Mtg. (After Audit – workshop will be scheduled if needed.)

### PUBLIC HEARING ON THE 2016 TENTATIVE BUDGET: 10 A.M. Friday, Nov. 20<sup>th</sup>

- Budget and Salary Public Hearings scheduled for Nov. 20<sup>th</sup> Board Meeting and also consider Resolution Adopting the Budget for Fiscal Year 2016 Making Appropriations for the Conduct of County Government.

IF THE 2016 TENTATIVE BUDGET IS NOT ADOPTED AT THE NOV. 20<sup>th</sup> BOARD MEETING, THE BOARD HAS UNTIL DEC. 20<sup>TH</sup> OR THE TENTATIVE BUDGET WITH ANY CHANGES, ALTERATIONS AND REVISIONS MADE BY RESOLUTION OF THE BOARD OF SUPERVISORS SHALL CONSTITUTE THE BUDGET. THE DECEMBER 20<sup>TH</sup> DATE HAS TAX BILL IMPLICATIONS.

**GENERAL FUND****2016 WORKSHEET**

	Department Request for 2016	Plus	Minus	Budget Officer's Recommendation
Appropriations	82,930,999	1,386,393	3,004,556	81,312,836
Less Revenue	77,211,604	1,221,535	-	78,433,139
Expenses Over Revenue	5,719,395	(560,075)	(3,004,556)	2,879,697
		Goal	2,880,000	(303)

Goal for Use of Fund Balance:	380,000
Debt Reserve (PV)	2,500,000
General Fund Unreserved	2,880,000
Total Goal for Use of Fund Balance	2,880,000
Target	2,839,395

Committee / Budget Officer Adjustments	Revenue			Expense	Balance
	Plus	Minus	Plus	Minus	
Increase DSS Revenues	438,000				2,839,395
Reduce NYS Retirement - All Depts					2,401,395
Sheriff Vehicles - Remove from Gen Fund				424,412	1,976,983
Payroll Adjustments - Various Depts				284,000	1,692,983
Workers' Compensation - All Depts			179,311		1,872,294
Social Security Various Depts			40,896		1,913,190
Health Insurance Various Depts			56,186		1,969,376
Unemployment & Disability			510,000		2,479,376
Reduce Contingency				25,000	2,454,376
Retiree Health & Dental Over 65				270,000	2,184,376
Retiree Health & Dental Under 65			600,000		2,784,376
Reduce Various Dept Expenses				1,052,932	1,731,444
Increase Various Dept Revenues	359,535			448,212	1,283,232
Increase Tax Levy	424,000				923,697
Reduce Transfer to County Road	1,221,535	-		500,000	499,697 (303)
	1,221,535			1,386,393	3,004,556
					1,618,163

## GENERAL FUND REVENUE - SUMMARY OF ADJUSTMENTS

10/29/2015

ACCOUNT	CATEGORY	ASSIGNED DEPT	DESCRIPTION	2015 Adapted	2016 Request	ADJUSTMENT	2016 Budget Officer's Recommendation
A1001	REAL PROPERTY TAXES	POOL	Real Property Taxes	31,040,000.00	31,040,000.00	424,000.00	31,464,000.00
A1051	REAL PROPERTY TAXES	POOL	Gain - Sale of Tax Acquired Property	275,000.00	175,000.00	75,000.00	250,000.00
A1090	PROPERTY TAX ITEMS	POOL	Interest & Penalties - Real Property	1,635,000.00	1,500,000.00	50,000.00	1,550,000.00
A1113	NON-PROPERTY TAX ITEMS	6411	Tax on Hotel Room Occupancy	7,500.00	6,500.00	5,500.00	12,000.00
A1136	NON-PROPERTY TAX ITEMS	1410	Automobile Use Tax	385,000.00	385,000.00	5,000.00	390,000.00
A1189	NON-PROPERTY TAX ITEMS	2495	Other Taxes-Co Share Mortgage Tax	350,000.00	300,000.00	40,000.00	340,000.00
A1255	DEPARTMENTAL INCOME	1410	Clerk Fees	1,100,000.00	1,000,000.00	50,000.00	1,050,000.00
A1561.01	DEPARTMENTAL INCOME	3620	Building Permits	65,000.00	75,000.00	5,000.00	80,000.00
A2210.10	INTERGOVERNMENTAL CHARGES	1420	Safety Officer Chargeback	110,000.00	110,000.00	(25,000.00)	85,000.00
A2215	INTERGOVERNMENTAL CHARGES	1450	Elections Service Charges	-	-	1,500.00	1,500.00
A2250.3150	INTERGOVERNMENTAL CHARGES	3150	Services to Other Govts - Inmate Boarding	185,000.00	85,000.00	40,000.00	125,000.00
A2389.01	INTERGOVERNMENTAL CHARGES	3315	Other Public Safety Income - DWI	7,000.00	7,000.00	13,000.00	20,000.00
A2401.01	USE OF MONEY & PROPERTY	POOL	Interest & Earnings	49,800.00	25,000.00	(8,000.00)	17,000.00
A2450.BG	USE OF MONEY & PROPERTY	1620	Commissions & Rebates - B&G	10,000.00	10,000.00	(10,000.00)	-
A2450.SHERIFF	USE OF MONEY & PROPERTY	3110	Inmate Telephone Commissions	50,000.00	30,000.00	(30,000.00)	-
A2615	FINES & FORFEITURES	3315	Fines - DWI - County Court	110,000.00	65,000.00	30,000.00	95,000.00
A2651.7310	SALE OF PROPERTY & COMPENSATION FOR LOSS	7310	Sale of Recyclables (Youth Bureau)	600.00	1,200.00	(1,200.00)	-
A2690	SALE OF PROPERTY & COMPENSATION FOR LOSS	1325	Other Compensation for Loss (Restitution)	-	-	30,000.00	30,000.00
A2701.3110	MISCELLANEOUS LOCAL SOURCES	3110	Refund Prior Years Expense - Sheriff	-	-	10,000.00	10,000.00
A2701.3150	MISCELLANEOUS LOCAL SOURCES	3150	Refund Prior Years Expense - Jail	-	-	3,000.00	3,000.00
A2720	MISCELLANEOUS LOCAL SOURCES	POOL	OTB - Distributed Earnings	53,000.00	50,000.00	5,000.00	55,000.00
A2801.3110	INTERFUND REVENUES	3110	Interdepartmental Revenue - Sheriff	85,000.00	80,000.00	5,000.00	85,000.00
A3025	STATE AID	1170	State Aid - Indigent Legal Services Fund	212,109.00	212,109.00	107,246.00	319,355.00
A3389.01	STATE AID	6610	Other (Weights & Measures / Other)	1,000.00	1,000.00	500.00	1,500.00
A3389.14	STATE AID	7310	Other Public Safety - Alternative Sentencing	110,000.00	86,250.00	23,750.00	110,000.00
A3715	STATE AID	6411	State Aid for Tourism Promotion	52,990.00	52,303.00	(52,303.00)	-
A4482	FEDERAL AID	4082	Federal Aid for WIC	462,361.00	524,669.00	1,542.00	526,211.00
A4510	FEDERAL AID	3010	Federal Aid for Highway Safety	5,000.00	15,000.00	(15,000.00)	-
		6100	Various Social Services Program Revenue	14,308,782.00	14,021,501.00	438,000.00	14,459,501.00
	ADJUSTMENTS			50,630,142.00	49,857,532.00	1,221,535.00	51,079,067.00
	TOTAL GENERAL FUND REVENUE			76,662,662.00	77,211,604.00	1,221,535.00	78,433,139.00

## GENERAL FUND EXPENSES - SUMMARY OF ADJUSTMENTS

**10/29/2015**

DEPARTMENT	ACCOUNT	DESCRIPTION	2015 Adopted	2016 Request	ADJUSTMENT	2016 Budget Officer's Recommendation
PAYROLL VARIOUS DEPTS	.101	Salary Schedule Changes / Staffing Changes	19,072,232.00	19,731,039.00	179,311.00	19,960,350.00
EQUIPMENT - SHERIFF	A3110.2070	Vehicles - Sheriff	132,000.00	284,000.00	(284,000.00)	0.00
CONTINGENCY	A1990.4530	Contingency	100,000.00	450,000.00	(270,000.00)	180,000.00
CONTRACTUAL - VARIOUS DEPTS						
PUBLIC DEFENDER	A1170.4100	Printing - Public Defender	0.00	10,000.00	(10,000.00)	0.00
PUBLIC DEFENDER	A1170.4170	Education/Training/Staff Development - Public Defe	1,500.00	10,000.00	(10,000.00)	0.00
PUBLIC DEFENDER	A1170.4440	Miscellaneous - Public Defender	0.00	30,000.00	(15,000.00)	15,000.00
ASSIGNED COUNSEL	A1171.454001	Appellate Court	55,000.00	55,000.00	(20,000.00)	35,000.00
ASSIGNED COUNSEL	A1171.454003	Family Court	175,000.00	250,000.00	(10,000.00)	250,000.00
COUNTY CLERK	A1410.4230	Lease Equipment - County Clerk	58,000.00	58,000.00	(24,000.00)	34,000.00
UNALLOCABLE INS	A1910.4110	Insurance - Unallocable Insurance	366,000.00	435,000.00	15,000.00	450,000.00
TRAFFIC SAFETY	A3010.4620	Grants - Traffic Safety	28,512.00	28,512.00	(28,512.00)	0.00
SHERIFF	A3110.4240	Auto Repairs - Sheriff	51,000.00	52,000.00	(52,000.00)	0.00
SHERIFF	A3110.4260	Car Pool - Sheriff	57,000.00	57,000.00	268,000.00	325,000.00
SHERIFF	A3110.4270	Auto Fuel - Sheriff	115,000.00	100,000.00	(100,000.00)	0.00
SHERIFF	A3110.4900	Crime Proceeds - Sheriff	5,000.00	5,000.00	(5,000.00)	0.00
SHERIFF	A3110.4900F	Crime Proceeds - Federal - Sheriff	25,000.00	75,000.00	(75,000.00)	0.00
JAIL	A3150.4130	Boarding of Prisoners - Jail	23,000.00	20,000.00	(5,000.00)	15,000.00
JAIL	A3150.4190	Fuel/Heating Natural Gas - Jail	299,100.00	176,000.00	(125,000.00)	51,000.00
PUBLIC SAFETY	A3560.4150	Uniforms and Clothing - Emergency Services	0.00	5,000.00	(3,200.00)	1,800.00
MEDICAID	A6100.4290	Expenses - DSS Medicaid	11,313,601.00	10,965,000.00	(110,000.00)	10,835,000.00
PUBLICITY (TOURISM)	A6411.4068	Contracted Services - Publicity	30,000.00	30,000.00	(30,000.00)	0.00
PUBLICITY (TOURISM)	A6411.4220A	Administration Fees	4,236.00	5,610.00	(5,610.00)	0.00
PUBLICITY (TOURISM)	A6411.4220T	Tourism	102,980.00	100,390.00	(100,390.00)	0.00
PUBLICITY (TOURISM)	A6411.4440	Travel Mileage / Miscellaneous - Publicity	2,500.00	2,500.00	(2,500.00)	0.00
EMPLOYEE BENEFITS - ALL DEPARTMENTS		Subtotal - Various Dept Contractual	12,712,429.00	12,480,012.00	(448,212.00)	12,021,800.00
NYS RETIREMENT	.89010	All Departments - NYS Retirement	3,506,815.00	3,506,815.00	(424,412.00)	3,082,403.00
WORKERS COMPENSATION	.89040	All Departments - Workers Compensation	584,199.00	536,516.00	40,896.00	577,412.00
SOCIAL SECURITY	.89030	All Departments - Social Security	1,567,838.00	1,567,838.00	56,186.00	1,624,024.00
HEALTH INSURANCE	.89060	Various Depts - Health Insurance	1,668,029.00	1,713,526.00	510,000.00	2,223,526.00
UNALLOCATED	A9050.8	Unemployment - Unallocated Emp Benefits	60,000.00	60,000.00	(10,000.00)	50,000.00
UNALLOCATED	A9055.8	Disability - Unallocated Employee Benefits	25,000.00	25,000.00	(15,000.00)	10,000.00
RETIREES UNDER 65	A9065.8	Retirees Health & Dental - Under 65	1,507,932.00	(1,052,932.00)	455,000.00	
RETIREES OVER 65	A9066.8	Retirees Health & Dental - Over 65	1,450,000.00	0.00	600,000.00	600,000.00
INTERFUND TRANSFERS	A9901.902	County Road Fund - Interfund Transfers	8,723,259.00	10,400,000.00	(500,000.00)	9,900,000.00
ADJUSTMENTS:			49,601,801.00	52,312,678.00	(1,618,163.00)	50,694,515.00
TOTAL GENERAL FUND EXPENSE			79,872,604.00	82,930,999.00	(1,618,163.00)	81,342,836.00
LESS REVENUES			75,662,662.00	77,211,604.00	1,221,535.00	78,433,139.00
NET COST			3,209,942.00	5,719,395.00	(2,839,698.00)	2,879,697.00

**CAR POOL**
**2016 WORKSHEET**

Department Request for 2016	Adjustment		Budget Officer's Recommendation
	Plus	Minus	
Appropriations 387,849	512,058	3,507	896,400
Less Revenue 388,400	518,500	10,500	896,400
Expenses Over Revenue (551)	(6,442)	6,993	-

Goal for Use of Fund Balance:

---

Net Cost

---

Committee / Budget Officer Adjustments	Revenue		Expense	Balance to Go
	Plus	Minus		
CM 2665 Sale of Equipment	31,500			(31,500)
CM 2680 Insurance Recoveries		2,500		(29,000)
CM 2770.01 Service to other Departments		8,000		(21,000)
CM 2801.02 Fleet Car Usage	487,000			(508,000)
CM 5135.2070 Vehicles - Car Pool			301,058	(206,942)
CM5135.4110 Insurance Car Pool			13,000	(193,942)
CM5135.4270 Fuel Car Pool			120,000	(73,942)
CM5135.4280 Supplies Car Pool			65,000	(8,942)
CM5135.4420 Outside Services			13,000	4,058
CM5135 NYS Retirement				3,201
CM5135.8904 Workers Comp				857
				306
				551
518,500	10,500	512,058	3,507	

**COUNTY ROAD FUND****2016 WORKSHEET**

	Department Request for 2016	Adjustment	Budget Officer's Recommendation
	Plus	Minus	
Appropriations	14,223,474	49,872	13,667,941
Less Revenue	12,797,357	100,000	12,897,357
Expenses Over Revenue	1,426,117	(50,128)	(605,405) 770,584

Goal for Use of Fund Balance	250,000	250,000
Net Cost	1,176,117	520,584

Committee / Budget Officer Adjustments	Revenue	Expense	Balance to Go
	Plus	Minus	
Increase State Snow (Fringe & Admin)	100,000		1,176,117
Reduction of Retirement Cost			1,076,117
Workers' Comp Assessment Adjustment			19,555 1,056,562
Increase Eng wage for PT help		26,220	12,414 1,044,148
Reduce Road Project (Fund by Sweep) 2016			1,070,368
Reduce Bridge Project (hope for CHIPS 2016)			350,000 720,368
Reduce Retiree's Health Insurance			200,000 520,368
Increase Road Project summer help			23,436 496,932
Increase Social Security			16,598 513,530
			7,054 520,584
	100,000	-	49,872 605,405

**ROAD MACHINERY FUND****2016 WORKSHEET**

	Department Request for 2016	Adjustment		Budget Officer's Recommendation
		Plus	Minus	
Appropriations	3,670,357	21,600	222,600	3,469,357
Less Revenue	3,670,357	3,000	204,000	3,469,357
Expenses Over Revenue	-	18,600	(18,600)	-

Goal for Use of Fund Balance:

Net Cost

Committee / Budget Officer Adjustments	Revenue		Expense		Balance to Go
	Plus	Minus	Plus	Minus	
DM5130.207 Vehicles to Car Pool				89,890	(89,890)
DM5130.4110 Insurance to car pool				10,000	(99,890)
DM5130.4270 Auto fuel to Car Pool				95,000	(194,890)
DM5130.4280 Supplies				18,793	(213,683)
DM5130.89001 NYS Retirement				5,873	(219,556)
DM5130. 8904 Workers Comp				1,465	(221,021)
DM2801.01 Rental from Co Road	3,000				(224,021)
DM2801.01 Rental from Co Road		204,000			(20,021)
DM5130.101 Half time Mechanic (See Sheet)			18,782		(1,239)
DM5130.89030 Social Security			1,278		39
DM5130.89060 Health & Dental			1,540		1,579
DM 9065.8 Retiree's Health Ins				1,579	-
	3,000	204,000	21,600	222,600	